

SENATE No. 1235

The Commonwealth of Massachusetts

In the Year Two Thousand Nine

An Act to reduce the state tax disparity on domestically manufactured or produced goods relative to foreign-manufactured or produced goods.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

1 SECTION 1. Chapter 64H of the General Laws, as appearing in the 2006 Official
2 Edition, is hereby amended by inserting after section 6 the following section:-

3 Section 6A. (a) A vendor shall rebate to a purchaser, at the time of sale, a portion of the
4 excise imposed by this chapter in the amount equal to 2 percent of the gross receipts of the
5 vendor for sales at retail of tangible personal property that have labeled as all or virtually all
6 manufactured in the United States of America in accordance with U.S.C. 15 § 45a

7 (b) Except as provided in paragraph (c) of Section 3 of this chapter, the rebate shall be
8 paid by the vendor to the purchaser and each vendor in the commonwealth shall subtract the
9 rebate from the full amount of the tax imposed by this chapter and shall collect from the
10 purchaser the remaining amount of tax or an amount equal as nearly as possible or practicable to
11 the average equivalent thereof.

12 (c) Upon each sale of tangible personal property eligible for the rebate under this section,
13 the amount of the rebate collected by the purchaser from the vendor shall be stated and charged

14 separately from the sales price and sales tax and shown separately on any record thereof at the
15 time the sale is made or on any evidence of sale issued or used by the vendor; provided,
16 however, that in the instance of the sale of alcoholic beverages for on premise consumption, the
17 tax collected need not be stated separately.